

OFERP Office Hours 5/5/2022

**Thursday, May 5, 2022 - 9:00am
Office of Federal Emergency Relief Programs (OFERP)**

OFERP Introductions

- Shelly Chasse-Johndro, Director
- Monique Sullivan, ARP Coordinator
- Karen Kusiak, CARES & CRRSA Coordinator
- Kevin Harrington, GEER/EANS Coordinator
- Maisha Asha, Fiscal Coordinator
- Robert Palmer, Procurement Analyst

Welcome to our Newest Teammates

- Deanna Roberge, Management Analyst
- Terri Beal, Contracted Invoice Reviewer

Today's Topics

- Welcome Business Managers!
- Interactive - Poll Questions

Today's topics include:

- Background Information
- Application orientation
- Invoicing and reimbursement
- Good practices
- Definitions and distinctions



Today's Objectives

- To increase our understanding of invoice requirements for a more efficient and effective reimbursement process
- To strengthen communication between business managers and ESSER application coordinators
- To avoid the reopening, resubmitting, and unnecessary delays in the reimbursement process
- To strengthen the alignment between the programmatic and fiscal components of federal emergency relief funding



Spot the Concern #1

Account History

Account Number Posting Date	Batch #	Journal Code	Class Document Type	Description Document # Doc. Code	Status Reference	Total Debits Debit Amount	Total Credits Credit Amount	Net Change
			Expense	HOMELESS TRAI	Active	\$15,671.90	\$7,448.25	\$8,223.65
10/21/2021 42453		GJ	General Journal	482828	ACCOUNTN CORR	4,545.00	0.00	
10/22/2021 42447		AP	Voucher	101521 10/15/2015039	5039-V.I.P. CHAR	2,020.00	0.00	
10/22/2021 42447		AP	Voucher	10821 10/08/20215039	5039-V.I.P. CHAR	2,020.00	0.00	
11/04/2021 42542		AP	Voucher	91721 9/17/2021 5039	5039-V.I.P. CHAR	2,272.50	0.00	
11/04/2021 42542		AP	Voucher	102521 10-25-2015039	5039-V.I.P. CHAR	2,525.00	0.00	
11/15/2021 42615		CJ	CT Deposit	6743	SCARBOROUGH	0.00	6,312.00	
11/18/2021 42644		AP	Voucher	#59 11-17-2021 5411	5411-MSAD# 61 T	872.43	0.00	
12/08/2021 42748		CJ	CT Deposit	6764	HOMELESS TRAI	0.00	1,136.25	
12/16/2021 42796		AP	Voucher	DNV# 64 12-14-215411	5411-MSAD# 61 T	1,416.97	0.00	

Poll Question: Why might this reimbursement request be returned to the SAU?

- A. The billing period does not align to the trial balance dates.
- B. The charges are equal to the funds invoiced.
- C. The billing period exceeds three-months.
- D. Options A and C

INVOICE				
Name of Project	ARP HCY II			
Billing Date	05/02/2022			
Billing Period	From 07/01/2021 to 04/25/2022			
AdvantageMe (VC) Number				
Project Sponsor	Maine Department of Education			
Invoice/Statement Number	Advantage ME GASAF			
ATTN:	23 State House Station			
Accounting Number	CFDA#			
Augusta, Maine 04333-0023	Agreement Start Date: 5/1/2021 End Date: 9/30/2023			
Select type of funds requested <input checked="" type="radio"/> Reimbursement <input type="radio"/> Other				
Enter amount requested below. (Note - No dollar signs "\$" no commas ",")				
Budget Account	ARP HCY Budget	Pervious Invoice Totals	Funds Invoiced	Total Invoiced
1000, 2000 Salaries & Wages	\$0.00	\$0.00	0.00	\$0.00
3000-5000 Purchased Services	\$10,246.89	\$0.00	8,223.65	\$8,223.65
6000 Supplies	\$0.00	\$0.00	0.00	\$0.00
7300 Equipment	\$0.00	\$0.00	0.00	\$0.00
TOTALS	\$10,246.89	\$0.00	\$8,223.65	\$8,223.65
Previous Invoice Totals		\$10,246.89		
Available Funds		\$10,246.89		
Funds Invoiced		\$8,223.65		
Remaining Balance		\$2,023.24		

Spot the Concern #2

Poll Question: Why might this reimbursement request be returned to the SAU?

- A. The funds invoiced does not match the trial balance amount.
- B. The Billing Date is not included in the billing period.
- C. The FGRS is seeking reimbursement for salaries, but the trial balance provides documentation for supplies.
- D. Option B and C

FEDERAL GRANT REIMBURSEMENT INVOICE

Name of Agency: _____ Name of Project: _____ Billing Date: 05/03/2022

Address: _____ Billing Period: From 03/01/2022 To 03/31/2022

City, State, Zip: _____ AdvantagMe (VC) Number: _____

Phone Number: _____

Project Sponsor: _____ Invoice/Statement Number: 5 Tracking ID: 7149

Maine Department of Education: _____ Advantage ME GASAT: _____

ATTN: _____ Agreement/Encumbrance Number: _____

Augusta, Maine 04333-0023: _____ Accounting Number: 013-05A-7041-90-6306-7041ORT-F2021

CFDA#: 84 4250

Agreement Start Date: 1/1/2021 End Date: 09/30/2023

Select type of funds requested: ☒ Reimbursement ☐ Other

Enter amount requested below. (Note - No dollar signs "\$" no commas ",")

FY21 Award: _____

COVID-19 Student Supports					\$544,900.02
	1000-0000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
COVID-19 Student Supports	\$528,522.10	\$0.00	\$16,377.92	\$0.00	\$544,900.02
Previous Invoice Totals	\$178,508.28	\$0.00	\$7,758.56	\$0.00	\$186,266.84
Funds Invoiced	41371.43	0.00	0.00	0.00	41371.43
Total	\$219,679.71	\$0.00	\$7,758.56	\$0.00	\$227,438.27
COVID-19 Student Supports					\$317,261.75

COVID-19 Operation Maintenance & Plant					\$1,070,223.00
	1000-0000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
COVID-19 Operation Maintenance & Plant	\$0.00	\$254,423.00	\$0.00	\$815,800.00	\$1,070,223.00
Previous Invoice Totals	\$0.00	\$0.00	\$0.00	\$815,800.00	\$815,800.00
Funds Invoiced	0.00	0.00	0.00	0.00	0.00
Total	\$0.00	\$0.00	\$0.00	\$815,800.00	\$815,800.00
COVID-19 Operation Maintenance & Plant					\$254,423.00

Invoice Totals					
	1000-0000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
Application Budget	\$528,522.10	\$254,423.00	\$16,377.92	\$815,800.00	\$1,615,123.02
Previous Invoice Totals	\$178,508.28	\$0.00	\$7,758.56	\$815,800.00	\$1,002,066.84
Available Funds	\$350,013.82	\$254,423.00	\$8,619.36	\$0.00	\$613,056.18
Funds Invoiced	\$41371.43	\$0.00	\$0.00	\$0.00	\$41,371.43
Remaining Balance	\$308,642.39	\$254,423.00	\$8,619.36	\$0.00	\$571,684.75

Grant Trial Balance

Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
Expense	244.85	0.00	0.00	0.00	244.85
Expense	409.00	0.00	0.00	0.00	409.00
Expense	1,327.00	0.00	0.00	0.00	1,327.00
Expense	898.00	0.00	0.00	0.00	898.00
Expense	439.00	0.00	0.00	0.00	439.00
Expense Totals:	3,317.85	0.00	0.00	0.00	3,317.85
Task Staff Totals:	3,317.85	0.00	0.00	0.00	3,317.85
Expense	39,342.65	0.00	0.00	0.00	39,342.65
Expense	686.20	0.00	0.00	0.00	686.20
Expense	594.75	0.00	0.00	0.00	594.75
Expense	732.20	0.00	0.00	0.00	732.20
Expense	732.20	0.00	0.00	0.00	732.20
Expense Totals:	42,088.00	0.00	0.00	0.00	42,088.00
Task Student Totals:	42,088.00	0.00	0.00	0.00	42,088.00
Grant ESSER I Totals:	335,923.58	21,366.70	0.00	21,366.70	357,290.28

Spot the Concern #3

Application

COVID-19 Student Supports	\$165,956.66	\$0.00	\$3,643.58	\$80,309.44	\$0.00	\$249,909.68
Brief Description to include project details and timeline (4-5 sentences)	<p>This project will allow for students to have access to online reading programs and supports, which will support unique sub-groups of students during closures as well as support educators through any remote learning time with continued online reading instruction in compliance with IDEA requirements. Timeline: August 2020-October 2020</p> <p>This project supports the increase in student technology needed to operate a remote learning program and provide students with access to digital platforms. These two projects together support the ongoing remediation of reading skills and growth due to COVID-19 and the need to ensure a digital platform to continue reading growth in the event of another closure. Timeline: August 2020 - August 2021.</p> <p>This project supports the Social Emotional Learning and Resiliency efforts for students. Through the COVID pandemic, our students and families are showing a decreased resilience and need for increased support in this area. We will employ an additional resiliency coach and extend the timeframe on another.</p>					

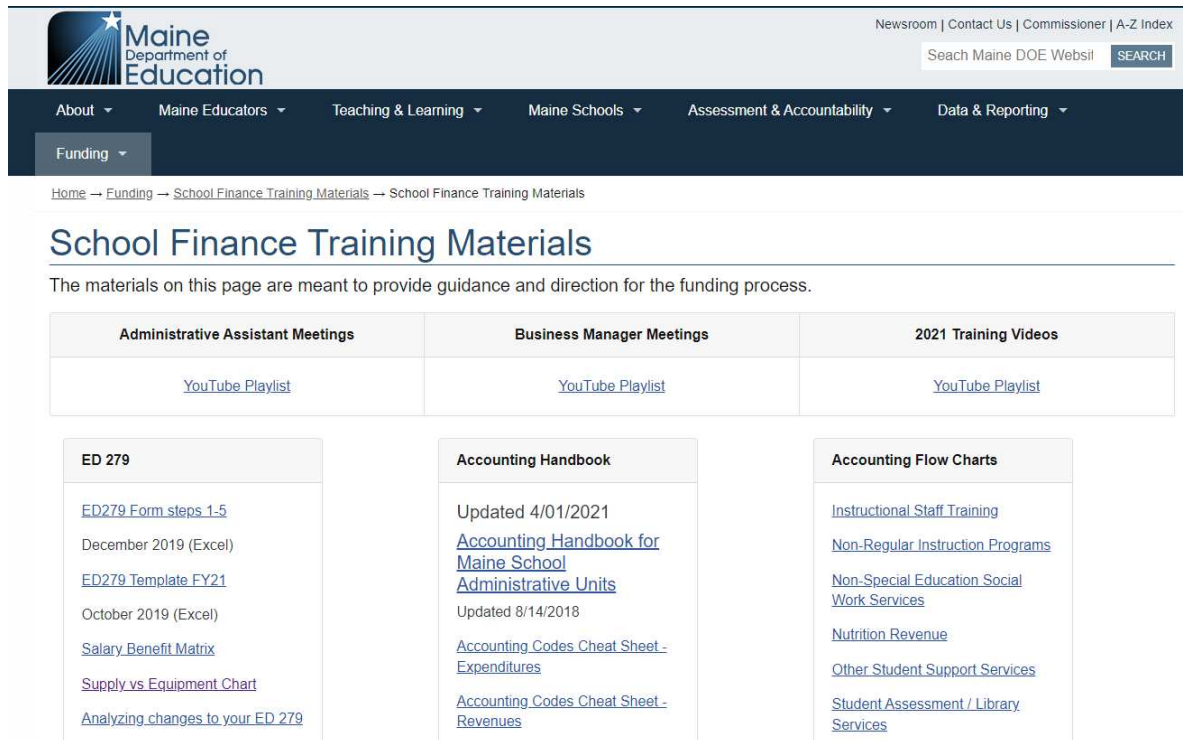
Poll Question: Why might this reimbursement request be returned to the SAU?

- A. In the application there is narrative to support salaries, supplies, and equipment.
- B. There is \$70 invoiced in COVID-19 Student Supports purchased services.
- C. The total amount invoiced in COVID-19 Student Supports supplies.

FGRS

COVID-19 Student Supports						\$249,909.68
	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	8000 Other	Total Amount
COVID-19 Student Supports	\$165,956.66	\$0.00	\$3,643.58	\$80,309.44	\$0.00	\$249,909.68
Previous Invoice Totals	\$17,600.76	\$55.00	\$8,411.38	\$76,625.44	\$0.00	\$102,692.58
Funds Invoiced	21228.89	70.00	2528.87	0.00	0.00	23827.76
Total	\$38,829.65	\$125.00	\$10,940.25	\$76,625.44	\$0.00	\$126,520.34
COVID-19 Student Supports						\$123,389.34

MDOE School Finance



The screenshot shows the Maine Department of Education website. The header includes the MDOE logo, navigation links (About, Maine Educators, Teaching & Learning, Maine Schools, Assessment & Accountability, Data & Reporting), and a search bar. The 'Funding' menu is expanded, leading to the 'School Finance Training Materials' page. The page content includes a breadcrumb trail, a title, a descriptive paragraph, and three columns of links to various training materials.

Newsroom | Contact Us | Commissioner | A-Z Index

Search Maine DOE Website

About ▾ Maine Educators ▾ Teaching & Learning ▾ Maine Schools ▾ Assessment & Accountability ▾ Data & Reporting ▾

Funding ▾

Home → Funding → School Finance Training Materials → School Finance Training Materials

School Finance Training Materials

The materials on this page are meant to provide guidance and direction for the funding process.

Administrative Assistant Meetings	Business Manager Meetings	2021 Training Videos
YouTube Playlist	YouTube Playlist	YouTube Playlist

ED 279

- [ED279 Form steps 1-5](#)
- December 2019 (Excel)
- [ED279 Template FY21](#)
- October 2019 (Excel)
- [Salary Benefit Matrix](#)
- [Supply vs Equipment Chart](#)
- [Analyzing changes to your ED 279](#)

Accounting Handbook

Updated 4/01/2021

- [Accounting Handbook for Maine School Administrative Units](#)
- Updated 8/14/2018
- [Accounting Codes Cheat Sheet - Expenditures](#)
- [Accounting Codes Cheat Sheet - Revenues](#)

Accounting Flow Charts

- [Instructional Staff Training](#)
- [Non-Regular Instruction Programs](#)
- [Non-Special Education Social Work Services](#)
- [Nutrition Revenue](#)
- [Other Student Support Services](#)
- [Student Assessment / Library Services](#)

Financial Accounting for Local School Systems in Maine: 2021 Edition

ESSER Funds

High Risk Funds

- **Unprecedented amount** of federal emergency relief funding
 - ESSER allocations are proportionate to Title I Allocations

Highest	Average	Lowest
\$31,873,646	\$2,982,923	\$9,705

- Separate Acts with **similar allowable uses**
 - Providing a level of flexibility to meet the identified needs
- **No supplemental vs supplant** provision
 - Maintenance of Effort and Maintenance of Equity
- **Short Period of Allowability**
- **Vulnerable** to fraud, waste, abuse, and mismanagement, or need transformation

Application Review

Application Review

- Prepare for, preventing, and responding to the pandemic
- Allowable expense per federal statute
- Evaluated for necessity

Project and Expense

- SAU conducts the approved project
- Expense is generated and SAU processes payment

Reimbursement Request

- SAU provides documentation and seeks reimbursement for paid expense

Alignment: Application & FGRS

Poll Questions:

1. Why

Why is alignment between the ESSER application and the Federal Grant Reimbursement System important?

- A. Creates an opportunity to work toward a common goal.
- B. Invoice reviewing can be accomplished in a timely manner.
- C. Provides clear communication to stakeholders and illustrates use of funds.
- D. All the Above
- E. None of the Above

2. How

How can the ESSER Coordinator and the Business Manager support each other to confirm alignment?

- A. Provide both roles with a copy of the application
- B. Identify project when providing paperwork for reimbursement request
- C. Submit monthly reimbursement invoices
- D. Quarterly check-in with ESSER Coordinator and Business Manager
- E. All the Above

Budgets and Accounting

Alignment between the ESSER Application and the Federal Grant Reimbursement System **is very important**. Providing a copy of the ESSER application to the business manager is very helpful since it contains both the budget and narrative summary.

ESSER Application (Budget, Narrative Summary)

Object Codes					
	1000-2000	3000-5000	6000	7300	
	Salaries & Benefits	Purchased Services	Supplies	Equipment	Total Amount
COVID-19 Related Costs					
COVID-19 Student Supports (not all inclusive: facilitating distance learning, technology equipment, contracted services for support)	\$106,969.60	\$5,119.88	\$119.88	\$41,000.00	\$153,209.36

Summer School

Salaries and Benefits (teachers) = \$109,489.⁴⁸

Purchased Services (Transportation) = \$1,600

Supplies (student) = \$119.⁸⁸

Technology

Equipment (devices) = \$40,000

Purchased Service (Jamf license) = \$2,000

Federal Grant Reimbursement System

	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
COVID-19 Student Supports	\$106,969.60	\$5,119.88	\$119.88	\$41,000.00	\$153,209.36
Previous Invoice Totals	\$40,970.36	\$0.00	\$2,333.20	\$41,000.00	\$84,303.56
Funds Invoiced	18928.10	0.00	0.00	0.00	18928.10
Total	\$57,898.46	\$0.00	\$2,333.20	\$41,000.00	\$101,231.66
COVID-19 Student Supports					\$51,977.70

Invoicing Instructions

OFERP Website - [CARES ESSER 1 & CRRSA ESSER 2](#), and [APR ESSER 3](#)

CARES & CRRSA

Invoice submission should include:

- **Trial Balance**
 - A detailed trial balance
 - Trial balance period must match period being invoiced
- Invoice List (optional)
 - It would be very helpful if, in addition to the Trial Balance, a list of invoices by Category and type (i.e. Student Supports-7300, Staff Support-3000 be provided)

APR

Invoice submission should include:

- **Trial Balance**
- **Copies of paid receipts / POs**
 - Receipts / POs for each expense need to be submitted. Only POs and Invoices are needed, no checks.
 - Write the Project and Category on each receipts/POs
- **Invoice List**
 - List of invoices by project and Category (i.e. Family Support-6000 which means the Family support project and the supplies budget category.)

Invoicing Instructions

Emergency Assistance for Non-Public School (EANS)

Grant Award Notification: [Attachment D](#)

Invoice submission includes:

- **Trial Balance**
 - A detailed trial balance
 - Trial balance period must match period being invoiced
 - Detailed Trial Balance that indicates date of purchase, supplier, and amount
- **Copies of paid receipts / Purchase Orders (POs)**
 - Receipts / POs for each expense need to be submitted. Only POs and Invoices are needed, no checks.
- **Invoice List**
 - Write the Project and Category on receipts/POs (i.e. Sanitize-6000 which means the sanitize project and the supplies budget category.)

Invoicing Practices

Requirements to attach supporting documents in the Federal Grant Reimbursement System (GEMS):

- The file needs to be converted to PDF prior to being attached
- The file size should be less than or equal to 5MB
- The file name should not contain any space or any special characters (-!@#\$\$%^&*)

ESSER Invoice List Example

Providing a **list of invoices, in addition to the trial balance**, by project and category is very helpful to map invoice expenses with the trial balance. This summary sheet, example below, helps the review team to see each project, budget category and expense. (I.e. Student Support – Supplies in addition to Food Services – Supplies).

Invoice 1006

CATEGORY	VENDOR	ACCOUNT	DESCRIPTION	AMOUNT
Student Supports Supplies	Staples	2605-1100-1000-56100-950	Portfolios	157.25
	Amazon	2605-1100-1000-56100-950	DRONE parts and batteries-Science	420.96
	Discount School Supplies	2605-1100-1000-56100-950	PreK Summer Books	221.36
	Stacey McCluskey	2605-1100-1000-56100-950	Reimb. Scholastic Membership	62.98
	William Sadlier	2605-1100-1000-56100-950	Phonics & Vocabulary Student Resources	288.77
	Scholastic Book Clubs	2605-1100-1000-56100-950	Weighted Seats-3	67.50
				1218.82
Prof Serv	US Cellular	2605-1100-1000-53300-950	Hotspots monthly fee	1689.60
	US Cellular	2605-1200-1000-53300-990	Hotspots monthly fee	1689.60
				3379.2
<hr/>				
Transportation Supplies				0
Food Services Supplies	Dennis Paper	2605-0000-3140-56000-900	Take Home & Remote Meal Packaging	43.72
				43.72
Community Service Equipment				0.00
			Total CARES Expenses May 2021	4641.74

EANS Invoice List Example

2022-23 Future Purchases

	3000-5000	5300-6000	7300	Total
Purchased Service Comm./Supplies Equipment				
Sanitize/Disinfect	\$0.00	\$0.00	\$0.00	\$0.00
PPE	\$0.00	\$0.00	\$0.00	\$0.00
Portable Air Pur.	\$0.00	\$0.00	\$0.00	\$0.00
Physical Barriers	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
Testing	\$0.00	\$0.00	\$0.00	\$0.00
Ed. Tech.	\$0.00	\$20,723.21	\$0.00	\$20,723.21
Total	\$0.00	\$20,723.21	\$0.00	\$20,723.21

FILED DATE

PAID

FY 2019-20 Q4 ADJUSTMENT

	3000-5000	5300-6000	7300	Total
Purchased Service Comm./Supplies Equipment				
Sanitize/Disinfect	\$0.00	\$0.00	\$0.00	\$0.00
PPE	\$0.00	\$0.00	\$0.00	\$0.00
Portable Air Pur.	\$0.00	\$0.00	\$0.00	\$0.00
Physical Barriers	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
Testing	\$0.00	\$0.00	\$0.00	\$0.00
Ed. Tech.	\$0.00	\$22,227.25	\$0.00	\$22,227.25
Total	\$0.00	\$22,227.25	\$0.00	\$22,227.25

FILED DATE

PAID

TOTAL FUTURE PURCHASES THROUGH 3/31/2022

	3000-5000	5300-6000	7300	Total
Purchased Service Comm./Supplies Equipment				
Sanitize/Disinfect	\$0.00	\$0.00	\$0.00	\$0.00
PPE	\$0.00	\$0.00	\$0.00	\$0.00
Portable Air Pur.	\$0.00	\$0.00	\$0.00	\$0.00
Physical Barriers	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
Testing	\$0.00	\$0.00	\$0.00	\$0.00
Ed. Tech.	\$0.00	\$42,950.46	\$0.00	\$42,950.46
Total	\$0.00	\$42,950.46	\$0.00	\$42,950.46

FILED DATE

PAID

Vendor

Amount

Category

Expanded Category

\$42,950.46

CDWG S874679	\$30,600.00	5300-6000	Education Technology
CDWG R188780	\$60.30	5300-6000	Education Technology
CDWG R255404	\$2,770.98	5300-6000	Education Technology
GOVCONNECTION 72345052	\$1,246.28	5300-6000	Education Technology
GOVCONNECTION 72340100	\$6,009.42	5300-6000	Education Technology
GOVCONNECTION 72434344	\$300.76	5300-6000	Education Technology
GOVCONNECTION 72372619	\$1,261.92	5300-6000	Education Technology
GOVCONNECTION 72405562	\$700.80	5300-6000	Education Technology
OWL LABS, INC. 15164	-\$22,227.25	5300-6000	Education Technology FUTURE
OWL LABS, INC. 15164	\$22,227.25	5300-6000	Education Technology PREVIOUS

Providing a **list of invoices, in addition to the trial balance**, by project and category is very helpful to map invoice expenses with the trial balance.

Reimbursement Request

Poll Question: How many months can a reimbursement request be up to?

- A. One month
- B. Three months
- C. Six months
- D. Twelve months
- E. Options A and B
- F. Options B and C
- G. Options C and D
- H. All the above
- I. None of the above



Reimbursement Request

Reimbursement requests should be processed:

- **Monthly**, ideally, but cannot span more than three months

Reimbursement requests cannot:

- Span different fiscal years (July to June)
- Will not be processed with an unapproved and/or opened application

Please note that reimbursement requests:

- Should not be deleted once the invoice has been created.

Regular Internal Communication

Established quarterly check-ins allows time to discuss:

1. Discuss fiscal and programmatic changes that affect invoicing and the application.
2. Align expenses on trial balance and other documentation to projects in the invoice.
3. Determine object codes with expenses in the approved projects. (Purchased Services vs Supplies vs Equipment)
4. Discuss expenses that are needed to be budgeted in the application.
5. Identify projects that need to be adjusted based on changing needs.

Down Payments and Loans

Poll Question: Can the following reimbursement request be processed?

- A. Yes
- B. No

		P.O. No.	Terms	Project
		55459	Net 30	55459

Quantity	Description	Rate	Amount
	1/3 deposit payment to install an Air Exchange System at the Shop Building. Install one Air Exchanger in the Boiler Room of the Shop Building.	11,946.33	11,946.33
<p>ESSER III Op + Maintenance Purchased Services Paid 01/14/2022 Split: 2 cost centers J&HS \$5,973.17 HS \$5,973.16</p>			
Thank you for your business.		Total	\$11,946.33

Down Payments and Loans

Quantity	Description	Rate	Amount
	1/3 deposit payment to install an Air Exchange System at the Shop Building. Install one Air Exchanger in the Boiler Room of the Shop Building.	11,946.33	11,946.33

The above reimbursement request be **CAN NOT** be processed because:

- A prepayment would fall into the definition of an improper invoice because we cannot deem the property, products or services to be satisfactory.
- Not prepaying is an internal control the Office of State Controllers' utilizes to ensure that we are only paying for work that has been completed and deemed satisfactory. Having internal controls is a requirement of the Federal Uniform Guidance.

Down Payments and Loans

Title 5 in Maine State Statute

§1552. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 1983, c. 655 (NEW).]

...

4. Improper invoice. "Improper invoice" means an invoice which is:

- A. Incorrectly calculated; [PL 1983, c. 655 (NEW).]
- B. **Received for property, products or services that are unsatisfactory with respect to quantity or quality**; or [PL 1983, c. 655 (NEW).]
- C. Received for property, products or services for which there is no request. [PL 1983, c. 655 (NEW).] [PL 1983, c. 655 (NEW).]

5. Proper invoice. "Proper invoice" means an invoice for property, products or services deemed to be satisfactory in quality and quantity, in conformance with the request of the state agency and on which the amount due has been correctly calculated.

Chapter 85 of SAAM

85.30.20 Payment of Invoices

85.30.20a Standards - In accordance with Title 5 § 1553 subsections:

...

(2) In the event the state agency receives an improper invoice, the agency shall immediately notify the business concern in writing. This written notice shall reasonably describe why the invoice is deemed to be improper. Disputes shall be handled under section 1510-A.

...

Purchase Service, Supplies & Equipment

Poll Question: The project in the SAU's ESSER application has:

1. 100 iPads to support hybrid learning to connect teachers and students in cohorts,	2. an online subscription to IXL software for all students in grades K-3,	3. individual meal packages, single use utensils, and sanitize wipes for meal delivery to remote learning students,
4. A reach-in refrigerator to store the increased number of individual meals and support the summer school meals,	5. research-based curriculums that will be implemented to support all our students by mitigating learning loss,	6. With the need for additional storage space, we will have a 20 x 22 storage shed built,

which would be in the following budget category:

- A. Purchase Services
- B. Supplies
- C. Equipment

Purchase Service

3000 – Purchased Professional and Technical Services

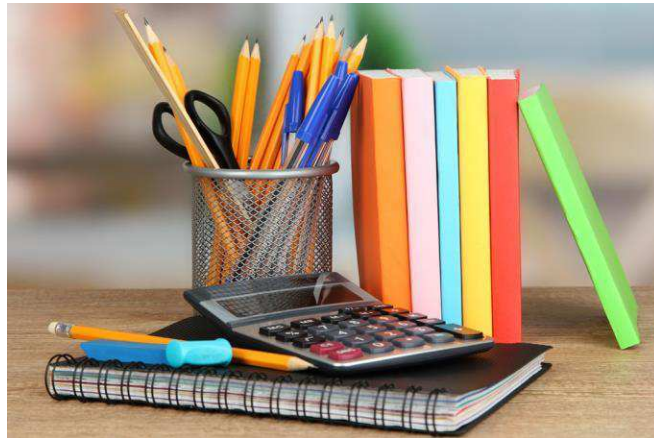
- Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Services purchased from another school administrative unit should be coded to object 5900 series.



Supplies

6000 – General Supplies

- Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.



Equipment

7301 – Equipment

- Equipment is tangible personal property, with a useful life of one year or more, and has an acquisition cost of \$5000.00 or more per unit or is considered “highly walkable”.
 - **“Highly walkable”** items include but are not limited to computers, laptops, iPads, PDAs, audio-visual equipment, televisions, DVD players, printers, copiers, cameras, hand tools, cell phones, etc.



Purchase Service, Supplies & Equipment

Poll Question: The project in the SAU's ESSER application has:

100 iPads to support hybrid learning to connect teachers and students in cohorts,	an online subscription to IXL software for all students in grades K-3,	individual meal packages, single use utensils, and sanitize wipes for meal delivery to remote learning students,
A reach-in refrigerator to store the increased number of individual meals and support the summer school meals,	research-based curriculums that will be implemented to support all our students by mitigating learning loss,	With the need for additional storage space, we will have a 20 x 22 storage shed built,

which would be in the following budget category:

- A. Purchase Services
- B. Supplies
- C. Equipment

And the Answer is:

100 iPads to support hybrid learning to connect teachers and students in cohorts, Supplies or Equipment	an online subscription to IXL software for all students in grades K-3, Purchased Services	individual meal packages, single use utensils, and sanitize wipes for meal delivery to remote learning students, Supplies
A reach-in refrigerator to store the increased number of individual meals and support the summer school meals, Equipment	research-based curriculums that will be implemented to support all our students by mitigating the learning loss, Supplies	With the need for additional storage space, we will have a 20 x 22 storage shed built, Purchased Services

Supplies vs. Equipment

Equipment vs. Supplies
is more than just the **\$5,000 threshold**

CRITERIA FOR DISTINGUISHING SUPPLY ITEMS FROM EQUIPMENT ITEMS

At first "no", item is determined to be a supply, not equipment



** An equipment item is any instrument, machine, apparatus or set of articles that meets all of the following criteria:

- 1) It retains its original shape, appearance and character with use.
- 2) It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
- 3) It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
- 4) Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

Equipment Inventory Requirements

Poll Question: Are you required to inventory the device (l.e. iPad, computer, camera) if it is included in the supplies budget category in the ESSER Application and the Federal Grant Reimbursement System?

- A. Yes
- B. No

Equipment Inventory Requirements

The SAU must have a policy/procedure for tracking equipment inventory which meets federal requirements.

2 CFR Part 200.302(b)(7)

Written procedures for determining the allowability of costs in accordance with [subpart E](#) of this part and the terms and conditions of the [Federal award](#).

2 CFR Part 200.319(C)

The non-Federal entity must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

Equipment Inventory Requirements

- Required to inventory all device(s), equipment and supplies with a per unit cost of \$100 or more and/or items that are “highly walkable” per the state’s definition.
- The procedure identified for properly inventorying property purchased must include:
 - I. Unique, self-determine inventory number;
 - II. Item description including make and model;
 - III. Each individual model and serial number to reflect the number of items purchased;
 - IV. Vendor or source of purchase;
 - V. Acquisition date;
 - VI. Cost per unit;
 - VII. The condition of the property;
 - VIII. The physical location of the property; and
 - IX. Note any safeguarding measures of the property.

The image shows a screenshot of the 'CRISA EARS I: Inventory Worksheet' form. The form is titled 'Maine Department of Education, Office of Federal Emergency Relief Programs'. It includes a section for 'Non-Public School Representation' with fields for Name, Address, City, State, Zip Code, Contact Phone Number, and Contact Email. There is also a section for 'Inventory Tag' with fields for 'Inventory Tag' and 'Inventory Tag Description'. The form includes instructions for inventorying property and a table for recording inventory items. The table has columns for 'Inventory Number', 'Item Description', 'Item Model/Serial', 'Item Unit/Quantity', 'Vendor Name', 'Year Purchased', 'Cost per Unit', 'Location of Property', 'Physical Condition of Property', and 'Notes/Identify any Safeguarding Measures of Property'. The table is currently empty.

Spot the Concern

Account History

Account Number Posting Date	Batch #	Journal Code	Class Document Type	Description Document # Doc. Code	Status Reference	Total Debits Debit Amount	Total Credits Credit Amount	Net Change
			Expense	HOMELESS TRAI	Active	\$15,671.90	\$7,448.25	\$8,223.65
10/21/2021 42453		GJ	General Journal	482828	ACCOUNTN CORR	4,545.00	0.00	
10/22/2021 42447		AP	Voucher	101521 10/15/2015039	5039-V.I.P. CHAR	2,020.00	0.00	
10/22/2021 42447		AP	Voucher	10821 10/08/20215039	5039-V.I.P. CHAR	2,020.00	0.00	
11/04/2021 42542		AP	Voucher	91721 9/17/2021 5039	5039-V.I.P. CHAR	2,272.50	0.00	
11/04/2021 42542		AP	Voucher	102521 10-25-2015039	5039-V.I.P. CHAR	2,525.00	0.00	
11/15/2021 42615		CJ	CT Deposit	6743	SCARBOROUGH	0.00	6,312.00	
11/18/2021 42644		AP	Voucher	#59 11-17-2021 5411	5411-MSAD# 61 T	872.43	0.00	
12/08/2021 42748		CJ	CT Deposit	6764	HOMELESS TRAI	0.00	1,136.25	
12/16/2021 42796		AP	Voucher	DNV# 64 12-14-25411	5411-MSAD# 61 T	1,416.97	0.00	

Poll Question: Why might this reimbursement request be returned to the SAU?

- A. The billing period does not align to the trial balance dates.
- B. The charges are equal to the funds invoiced.
- C. The billing period exceeds three-months.
- D. Options A and C

INVOICE				
Name of Project	ARP HCY II			
Billing Date	05/02/2022			
Billing Period	From 07/01/2021 to 04/25/2022			
AdvantageMe (VC) Number				
Project Sponsor	Maine Department of Education			
Invoice/Statement Number	Advantage ME GASAF			
ATTN:	23 State House Station			
Accounting Number	CFDA#			
Augusta, Maine 04333-0023	Agreement Start Date: 5/1/2021 End Date: 9/30/2023			
Select type of funds requested	<input checked="" type="radio"/> Reimbursement <input type="radio"/> Other			
Enter amount requested below. (Note - No dollar signs "\$" no commas ",")				
Budget Account	ARP HCY Budget	Pervious Invoice Totals	Funds Invoiced	Total Invoiced
1000, 2000 Salaries & Wages	\$0.00	\$0.00	0.00	\$0.00
3000-5000 Purchased Services	\$10,246.89	\$0.00	8,223.65	\$8,223.65
6000 Supplies	\$0.00	\$0.00	0.00	\$0.00
7300 Equipment	\$0.00	\$0.00	0.00	\$0.00
TOTALS	\$10,246.89	\$0.00	\$8,223.65	\$8,223.65
Previous Invoice Totals			\$10,246.89	
Available Funds			\$10,246.89	
Funds Invoiced			\$8,223.65	
Remaining Balance			\$2,023.24	

And the Answer is:

Account History

Account Number Posting Date	Batch #	Journal Code	Class Document Type	Description Document # Doc. Code	Status Reference	Total Debits Debit Amount	Total Credits Credit Amount	Net Change
			Expense	HOMELESS TRAI	Active	\$15,671.90	\$7,448.25	
10/21/2021 42453		GJ	General Journal	482828	ACCOUNTN CORR	4,545.00	0.00	
10/22/2021 42447		AP	Voucher	101521 10/15/2015039	5039-V.I.P. CHAR	2,020.00	0.00	
10/22/2021 42447		AP	Voucher	10821 10/08/20215039	5039-V.I.P. CHAR	2,020.00	0.00	
11/04/2021 42542		AP	Voucher	91721 9/17/2021 5039	5039-V.I.P. CHAR	2,272.50	0.00	
11/04/2021 42542		AP	Voucher	102521 10-25-2015039	5039-V.I.P. CHAR	2,525.00	0.00	
11/15/2021 42615		CJ	CT Deposit	6743	SCARBOROUGH	0.00	6,312.00	
11/18/2021 42644		AP	Voucher	#59 11-17-2021 5411	5411-MSAD# 61 T	872.43	0.00	
12/08/2021 42748		CJ	CT Deposit	6764	HOMELESS TRAI	0.00	1,136.25	
12/16/2021 42796		AP	Voucher	INV# 64 12-14-25411	5411-MSAD# 61 T	1,416.97	0.00	



Poll Question: Why might this reimbursement request be returned to the SAU?

- A. The billing period does not align to the trial balance dates.
- B. The charges are equal to the funds invoiced.
- C. The billing period exceeds three-months.
- D. Options A and C

INVOICE				
Name of Project	ARP HCY II			
Billing Date	05/02/2022			
Billing Period	From 07/01/2021 to 04/25/2022			
AdvantageMe (VC) Number				
Project Sponsor	Maine Department of Education			
Invoice/Statement Number	Advantage ME GASAF			
ATTN:	23 State House Station			
Accounting Number	Augusta, Maine 04333-0023			
CFDA#	Agreement Start Date: 5/1/2021			
	End Date: 9/30/2023			
Select type of funds requested	<input checked="" type="radio"/> Reimbursement <input type="radio"/> Other			
Enter amount requested below. (Note - No dollar signs "\$" no commas ",")				
Budget Account	ARP HCY Budget	Pervious Invoice Totals	Funds Invoiced	Total Invoiced
1000-2000 Salaries & Wages	\$0.00	\$0.00	0.00	\$0.00
3000-5000 Purchased Services	\$10,246.89	\$0.00	8,223.65	\$8,223.65
6000 Supplies	\$0.00	\$0.00	0.00	\$0.00
7300 Equipment	\$0.00	\$0.00	0.00	\$0.00
TOTALS	\$10,246.89	\$0.00	\$8,223.65	\$8,223.65
Previous Invoice Totals			\$10,246.89	
Available Funds			\$10,246.89	
Funds Invoiced			\$8,223.65	
Remaining Balance			\$2,023.24	

Spot the Concern

Poll Question: Why might this reimbursement request be returned to the SAU?

- A. The funds invoiced does not match the trial balance amount.
- B. The Billing Date is not included in the billing period.
- C. The FGRS is seeking reimbursement for salaries, but the trial balance provides documentation for supplies.
- D. Option A and C

FEDERAL GRANT REIMBURSEMENT INVOICE

Name of Agency:
 Address:
 City, State, Zip:
 Phone Number:
 Name of Project:
 Billing Date: 05/03/2022
 Billing Period: From 03/01/2022 To 03/31/2022
 AdvantageMe (VC) Number:
 Project Sponsor:
 Maine Department of Education:
 ATTN: Augusta, Maine 04333-0023
 Invoice/Statement Number: 5 Tracking ID: 7149
 Advantage ME GASAT Agreement/Encumbrance Number:
 Accounting Number: 013-05A-7041-90-6306-7041ORT-F2021
 CFDA#: 84 4250
 Agreement Start Date: 1/1/2021 End Date: 09/30/2023

Select type of funds requested: ☒ Reimbursement ☐ Other
 Enter amount requested below. (Note - No dollar signs "\$" no commas ",")
 FY21 Award:
 COVID-19 Student Supports: \$544,900.02

	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
COVID-19 Student Supports	\$528,522.10	\$0.00	\$16,377.92	\$0.00	\$544,900.02
Previous Invoice Totals	\$178,508.28	\$0.00	\$7,758.56	\$0.00	\$186,266.84
Funds Invoiced	41371.43	0.00	0.00	0.00	41371.43
Total	\$219,679.71	\$0.00	\$7,758.56	\$0.00	\$227,438.27

COVID-19 Operation Maintenance & Plant: \$1,070,223.00

	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
COVID-19 Operation Maintenance & Plant	\$0.00	\$254,423.00	\$0.00	\$815,800.00	\$1,070,223.00
Previous Invoice Totals	\$0.00	\$0.00	\$0.00	\$815,800.00	\$815,800.00
Funds Invoiced	0.00	0.00	0.00	0.00	0.00
Total	\$0.00	\$0.00	\$0.00	\$815,800.00	\$815,800.00

Invoice Totals

	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
Application Budget	\$528,522.10	\$254,423.00	\$16,377.92	\$815,800.00	\$1,615,123.02
Previous Invoice Totals	\$178,508.28	\$0.00	\$7,758.56	\$815,800.00	\$1,002,066.84
Available Funds	\$350,013.82	\$254,423.00	\$8,619.36	\$0.00	\$613,056.18
Funds Invoiced	\$41371.43	\$0.00	\$0.00	\$0.00	\$41,371.43
Remaining Balance	\$308,642.39	\$254,423.00	\$8,619.36	\$0.00	\$571,684.75

Grant Trial Balance

Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
Expense	244.85	0.00	0.00	0.00	244.85
Expense	409.00	0.00	0.00	0.00	409.00
Expense	1,327.00	0.00	0.00	0.00	1,327.00
Expense	898.00	0.00	0.00	0.00	898.00
Expense	439.00	0.00	0.00	0.00	439.00
Expense Totals:	3,317.85	0.00	0.00	0.00	3,317.85
Task Staff Totals:	3,317.85	0.00	0.00	0.00	3,317.85
Expense	39,342.65	0.00	0.00	0.00	39,342.65
Expense	686.20	0.00	0.00	0.00	686.20
Expense	594.75	0.00	0.00	0.00	594.75
Expense	732.20	0.00	0.00	0.00	732.20
Expense	732.20	0.00	0.00	0.00	732.20
Expense Totals:	42,088.00	0.00	0.00	0.00	42,088.00
Task Student Totals:	42,088.00	0.00	0.00	0.00	42,088.00
Grant ESSER I Totals:	335,923.58	21,366.70	0.00	21,366.70	357,290.28

And the Answer Is ...

Poll Question: Why might this reimbursement request be returned to the SAU?

- A. The funds invoiced does not match the trial balance amount.
- B. The Billing Date is not included in the billing period.
- C. The FGRS is seeking reimbursement for salaries, but the trial balance provides documentation for supplies.
- D. Option A and C

FEDERAL GRANT REIMBURSEMENT INVOICE

Name of Agency: _____ Name of Project: _____ Billing Date: 05/03/2022

Address: _____ Billing Period: From 03/01/2022 To 03/31/2022

City, State, Zip: _____ AdvantageMe (VC) Number: _____

Phone Number: _____

Project Sponsor: _____ Invoice/Statement Number: 5 Tracking ID: 7149

Maine Department of Education Agreement/Encumbrance Number: _____

ATTN: _____ Accounting Number: 013-05A-7041-90-6306-7041QRT-F2021

Augusta, Maine 04333-0023 CFDA#: 84 4250

Agreement Start Date: 1/1/2021 End Date: 09/30/2023

Select type of funds requested: ☒ Reimbursement ☐ Other

Enter amount requested below. (Note - No dollar signs "\$" no commas ",")

FY21 Award: _____

COVID-19 Student Supports \$544,900.02

	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
COVID-19 Student Supports	\$528,522.10	\$0.00	\$16,377.92	\$0.00	\$544,900.02
Previous Invoice Totals	\$178,508.28	\$0.00	\$7,758.56	\$0.00	\$186,266.84
Funds Invoiced	41371.43	0.00	0.00	0.00	41371.43
Total	\$219,679.71	\$0.00	\$7,758.56	\$0.00	\$227,438.27

COVID-19 Operation Maintenance & Plant \$1,070,223.00

	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
COVID-19 Operation Maintenance & Plant	\$0.00	\$254,423.00	\$0.00	\$815,800.00	\$1,070,223.00
Previous Invoice Totals	\$0.00	\$0.00	\$0.00	\$815,800.00	\$815,800.00
Funds Invoiced	0.00	0.00	0.00	0.00	0.00
Total	\$0.00	\$0.00	\$0.00	\$815,800.00	\$815,800.00

Invoice Totals

	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
Application Budget	\$528,522.10	\$254,423.00	\$16,377.92	\$815,800.00	\$1,615,123.02
Previous Invoice Totals	\$178,508.28	\$0.00	\$7,758.56	\$815,800.00	\$1,002,066.84
Available Funds	\$350,013.82	\$254,423.00	\$8,619.36	\$0.00	\$613,056.18
Funds Invoiced	\$41,371.43	\$0.00	\$0.00	\$0.00	\$41,371.43
Remaining Balance	\$308,642.39	\$254,423.00	\$8,619.36	\$0.00	\$571,684.75



Grant Trial Balance

Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
Expense	244.85	0.00	0.00	0.00	244.85
Expense	409.00	0.00	0.00	0.00	409.00
Expense	1,327.00	0.00	0.00	0.00	1,327.00
Expense	898.00	0.00	0.00	0.00	898.00
Expense	439.00	0.00	0.00	0.00	439.00
Expense Totals:	3,317.85	0.00	0.00	0.00	3,317.85
Task Staff Totals:	3,317.85	0.00	0.00	0.00	3,317.85
Expense	39,342.65	0.00	0.00	0.00	39,342.65
Expense	686.20	0.00	0.00	0.00	686.20
Expense	594.75	0.00	0.00	0.00	594.75
Expense	732.20	0.00	0.00	0.00	732.20
Expense	732.20	0.00	0.00	0.00	732.20
Expense Totals:	42,088.00	0.00	0.00	0.00	42,088.00
Task Student Totals:	42,088.00	0.00	0.00	0.00	42,088.00
Grant ESSER I Totals:	335,923.58	21,366.70	0.00	21,366.70	357,290.28

Spot the Concern

Application

COVID-19 Student Supports	\$165,956.66	\$0.00	\$3,643.58	\$80,309.44	\$0.00	\$249,909.68
Brief Description to include project details and timeline (4-5 sentences)	<p>This project will allow for students to have access to online reading programs and supports, which will support unique sub-groups of students during closures as well as support educators through any remote learning time with continued online reading instruction in compliance with IDEA requirements. Timeline: August 2020-October 2020</p> <p>This project supports the increase in student technology needed to operate a remote learning program and provide students with access to digital platforms. These two projects together support the ongoing remediation of reading skills and growth due to COVID-19 and the need to ensure a digital platform to continue reading growth in the event of another closure. Timeline: August 2020 - August 2021.</p> <p>This project supports the Social Emotional Learning and Resiliency efforts for students. Through the COVID pandemic, our students and families are showing a decreased resilience and need for increased support in this area. We will employ an additional resiliency coach and extend the timeframe on another.</p>					

Poll Question: Why might this reimbursement request be returned to the SAU?

- A. In the application there is narrative to support salaries, supplies, and equipment.
- B. There is \$70 invoiced in COVID-19 Student Supports purchased services.
- C. The total amount invoiced in COVID-19 Student Supports supplies.

FGRS

COVID-19 Student Supports						\$249,909.68
	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	8000 Other	Total Amount
COVID-19 Student Supports	\$165,956.66	\$0.00	\$3,643.58	\$80,309.44	\$0.00	\$249,909.68
Previous Invoice Totals	\$17,600.76	\$55.00	\$8,411.38	\$76,625.44	\$0.00	\$102,692.58
Funds Invoiced	21228.89	70.00	2528.87	0.00	0.00	23827.76
Total	\$38,829.65	\$125.00	\$10,940.25	\$76,625.44	\$0.00	\$126,520.34
COVID-19 Student Supports						\$123,389.34

And the Answer is:

Application

COVID-19 Student Supports	\$165,956.66	\$0.00	\$3,643.58	\$80,309.44	\$0.00	\$249,909.68
Brief Description to include project details and timeline (4-5 sentences)	<p>This project will allow for students to have access to online reading programs and supports, which will support unique sub-groups of students during closures as well as support educators through any remote learning time with continued online reading instruction in compliance with IDEA requirements. Timeline: August 2020-October 2020</p> <p>This project supports the increase in student technology needed to operate a remote learning program and provide students with access to digital platforms. These two projects together support the ongoing remediation of reading skills and growth due to COVID-19 and the need to ensure a digital platform to continue reading growth in the event of another closure. Timeline: August 2020 - August 2021.</p> <p>This project supports the Social Emotional Learning and Resiliency efforts for students. Through the COVID pandemic, our students and families are showing a decreased resilience and need for increased support in this area. We will employ an additional resiliency coach and extend the timeframe on another.</p>					

FGRS

COVID-19 Student Supports						\$249,909.68
	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	8000 Other	Total Amount
COVID-19 Student Supports	\$165,956.66	\$0.00	\$3,643.58	\$80,309.44	\$0.00	\$249,909.68
Previous Invoice Totals	\$17,600.76	\$55.00	\$8,411.38	\$76,625.44	\$0.00	\$102,692.58
Funds Invoiced	21228.89	70.00	2528.87	0.00	0.00	23827.76
Total	\$38,829.65	\$125.00	\$10,940.25	\$76,625.44	\$0.00	\$126,520.34
COVID-19 Student Supports						\$123,389.34

- A. The lack of narrative for the \$55 previously invoices for purchased services.
- B. There is no budget in purchased services in the application, so no invoice can be processed with a reimbursement request of this budget category.
- C. The total amount is over the budget amount but has not met the 10% overage threshold yet.

Reimbursement Timeline

Please note that the timeline for reimbursements is:

- 7-10 business days for OFERP initial invoice review
 - *Please note this has been extended to 15-25 days due to limited staff and increased invoices*
- 7-25 business days for DAFS to process invoice payment
- 3-10 business days for reimbursement checks to be mailed

Total: **17-45 business days** from invoice submission to reimbursement check receipt.

Business Manager Guide

**Maine Department of Education
Office of Federal Emergency Relief Programs
Business Manager Guide**

OFFER Director
Shelly Chase-Johnson
Shelly.Chase-Johnson@maine.gov

CARES and CRRSA Coordinator
Karen Kusak
Karen.Kusak@maine.gov

GEER and EANS Coordinator
Kevin Harrington
Kevin.Harrington@maine.gov

ARP Coordinator
Monique Sullivan
Monique.Sullivan@maine.gov

Reimbursement Fiscal Coordinator
Masha Asha
Masha.Asha@maine.gov

Procurement Analyst
Barb Rancourt
Barb.Rancourt@maine.gov

Management Analyst
Rob Palmer
Rob.Palmer@maine.gov

For the LMS Subgrant
The Federal Grant Reimbursement System, in GEMS, is the platform for all reimbursements requires for:
CARES ESSER I
CRRSA ESSER I
CRRSA EANS
ARP ESSER I
ARP ESSER II
ARP HCY I
All Learning Management System (LMS) subgrant invoices should be emailed to: Jordan Dean (Jordan.Dean@maine.gov)

Useful Information
Maine DOE's Federal Emergency Relief Programs
CARES Act (2020)
CRRSA Act (2021)
ARP Act (2021)
HCY Act (2021)
LMS Subgrant

ESSER Invoice Timeline
Expenses Occur, Completed and Received by:
CARES ESSER I: September 30, 2022
CRRSA ESSER I: September 30, 2023
CRRSA EANS: September 30, 2023
ARP ESSER I: September 30, 2024
ARP ESSER II: September 30, 2024
ARP HCY I: September 30, 2024
ARP HCY II: September 30, 2024

Funding Source
CARES Act (2020)
CRRSA Act (2021)
ARP Act (2021)
HCY Act (2021)
LMS Subgrant

Period of Allowability
Fund: CARES ESSER I, CRRSA ESSER I, CRRSA EANS, ARP ESSER I, ARP ESSER II, ARP HCY I, ARP HCY II
Allowable Period: 3/13/2020-9/30/2022, 3/13/2020-9/30/2023, 3/13/2020-9/30/2024, 3/13/2020-9/30/2024, 3/13/2020-9/30/2024, 3/13/2020-9/30/2024, 3/13/2020-9/30/2024
Application Due Date: TBA, TBA, 9/30/2021, 9/30/2021, 10/15/2021

Accounting Information
Fund: CARES, CRRSA, ARP, ESSER, HCY, LMS
Federal Award: S425D200004, S425D210004, S425R10044, S425U21004, S425W210020, S425W210020
CFDA #: 84.425D, 84.425D, 84.425R, 84.425U, 84.425W, 84.425W
Fund Code: 2605, 2614, 2615, 2618, 2619, 2617
Revenue Code: 4531, 4531, 4531, 4531, 4531, 4531

CRITERIA FOR DISTINGUISHING SUPPLY ITEMS FROM EQUIPMENT ITEMS
At first, the item is determined to be a supply, not equipment.
Lasts more than one year: YES/NO
Repair rather than replace: YES/NO
Independent unit rather than incorporated into another unit: YES/NO
Cost of tagging and inventory is small percent of item cost: YES/NO
Excessively minimize dollar value mandated by state or other governmental unit: YES/NO
EQUIPMENT: YES/NO

* An equipment item is any individual, movable, apparatus or set of articles that meets all of the following criteria:
1. It retains its original shape, appearance and character with use.
2. It does not lose its identity through deterioration or incorporation into a different or more complex unit or assembly.
3. It is non-perishable, that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with a similar item.
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

Accounting Information				
Fund	Federal Award	CFDA #	Fund Code	Revenue Code
CARES ESSER I	S425D200004	84.425D	2605	4531
CRRSA ESSER II	S425D210004	84.425D	2614	4531
CRRSA EANS	S425R10044	84.425R		4531
ARP ESSER III	S425U21004	84.425U	2615	4531
ARP HCY I	S425W210020	84.425W	2618	4531
ARP HCY II	S425W210020	84.425W	2619	4531
LMS Subgrant			2617	4531

Invoice Timeline		
	Expenses Occur, Completed and Received by:	Invoice Maine Department of Education by:
CARES ESSER	September 30, 2022	October 15, 2022
CRRSA ESSER	September 30, 2023	October 15, 2023
CRRSA EANS	September 30, 2023	October 15, 2023
ARP ESSER	September 30, 2024	October 15, 2024
ARP HCY I	September 30, 2024	October 15, 2024
ARP HCY II	September 30, 2024	October 15, 2024

Resources

- ESSER Page: <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/>
- EANS Page: <https://oese.ed.gov/offices/education-stabilization-fund/emergency-assistance-non-public-schools/>
- [Use of Funds FAQ](#)
- [Maine's Federal Emergency Relief Programs](#)

Contact Information

Emergency Relief Funds	APR ESSER	CARES and CRRSA ESSER, CRF	GEER and EANS
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